

**Promoting Social Inclusion and Self-Reliant Livelihood Activities  
in Armenia Project**

**JSDF Grant No. TF0B2613**

**IMPLEMENTED BY THE ARMENIAN ASSOCIATION OF SOCIAL WORKERS NGO**

**Special Purpose Project Financial Statements  
and  
Independent Auditor's Report**

**For the period from January 1, 2023 to October 31, 2023**

**YEREVAN  
Dec 2023**

JSDF Grant No. TFOB2613 Promoting Social Inclusion and Self-Reliant Livelihood Activities in Armenia Project

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Table of Contents

STATEMENT OF MANAGEMENT RESPONSIBILITY FOR THE PREPARATION OF THE FINANCIAL STATEMENTS .....3

INDEPENDENT AUDITOR'S REPORT .....4

STATEMENT OF CASH RECEIPTS AND PAYMENTS.....6

STATEMENT OF USES OF FUNDS BY PROJECT ACTIVITY .....7

NOTES TO THE SPECIAL PURPOSE FINANCIAL STATEMENTS ..... ERROR! BOOKMARK NOT DEFINED.

ANNEX 1. RECONCILIATION BETWEEN THE AMOUNTS SUBMITTED BY THE AASW AND DISBURSED BY THE WORLD BANK ..... 134

## STATEMENT OF MANAGEMENT RESPONSIBILITY FOR THE PREPARATION OF THE FINANCIAL STATEMENTS

The management of the Armenian Association of Social Workers NGO ("AASW") is responsible for the preparation of the special purpose financial statements for the period from 01 Jan 2023 to 31 Oct 2022 of "Promoting Social Inclusion and Self-Reliant Livelihood Activities in Armenia Project" ("Project") financed by JSDF Grant No. TFOB2613 dated 6 May 2020 ("Letter Agreement" or "Letter Agreement"), in compliance with the International Public Sector Accounting Standard "Financial Reporting under the Cash Basis of Accounting" (IPSAS-Cash Basis) issued by the International Public Sector Accounting Standards Board (IPSASB) and the Financial Management Manual for World Bank Financed Investment Operations (WB Guidelines).

In preparing the special purpose financial statements, AASW's management is responsible for:

- Properly selecting and applying accounting policies;
- Presenting information, including accounting policies, in a manner that provides relevant, reliable, comparable and understandable information;
- Providing additional required disclosures for the period from 01 Jan 2023 to 31 Oct 2023.

AASW's Management is also responsible for:

- Designing, implementing and maintaining an effective and sound system of internal controls, throughout the Project;
- Maintaining adequate accounting records that are sufficient to show and explain the Project's transactions, and which enable them to ensure that the special purpose financial statements of the Project comply with IPSAS - Cash Basis and the WB Guidelines;
- Taking such steps that are reasonably available to them to safeguard the assets of the Project and to affirm that funds received have been used in accordance with the Grant Agreement, and World Bank related guidelines, with due attention to economy and efficiency, and only for the purposes for which the financing was provided;
- Maintaining the Designated account in accordance with the provision of the Letter Agreement, and World Bank related guidelines;
- Procuring Goods and Services financed in accordance with the Letter Agreement and World Bank related guidelines; and
- Preventing and detecting fraud and other errors.

The special purpose financial statements for the period from 01 Jan 2023 to 31 Oct 2023 were signed on 29 December 2023 by the AASW's Management.

  
Mira Antonyan  
Chairman



  
Aram Zakaryan  
Financial Management Consultant



## INDEPENDENT AUDITOR'S REPORT

To the Armenian Association of Social Workers NGO,

### **Opinion**

We have audited the accompanying special purpose financial statements of the "Promoting Social Inclusion and Self-Reliant Livelihood Activities in Armenia Project" ("the Project") financed by the JSDF Grant No. TF0B2613 dated 6 May 2020 ("Grant Agreement" or "Letter Agreement") and implemented by the Armenian Association of Social Workers NGO ("the AASW"), which comprise the statement of cash receipts and payments, the statement of uses of funds by Project activity for the period from 01 Jan 2023 to 31 Oct 2023, and a summary of significant accounting policies and other explanatory notes.

In our opinion, the special purpose financial statements are prepared in all material respects in accordance with the cash receipts and payments of the Project for the period from 01 Jan 2023 to 31 Oct 2023 in accordance with International Public Sector Accounting Standard: *Financial Reporting Under the Cash Basis of Accounting*, ("IPSAS-Cash Basis"), and Financial Management Manual for World Bank Financed Investment Operations ("WB Guidelines").

### **Basis for Opinion**

We conducted our audit in accordance with International Standards on Auditing ("ISAs") as issued by International Auditing and Assurance Standards Board ("IAASB"). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report.

We are independent of the Project and AASW in accordance with the *International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants* ("IESBA Code"), and we have fulfilled out other ethical requirements in accordance with IESBA Code.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Emphasis of Matter- Cash Basis of Accounting**

Without modifying our opinion, we draw attention to Note 2 to the financial statements, which describes those financial statements are prepared in accordance with cash basis framework, as a result, they may not be suitable for another purposes.

### **Management's Responsibility for the Special Purpose Financial Statements**

The management of the AASW is responsible for the preparation of these special purpose financial statements in accordance with IPSAS-Cash Basis issued by the International Public Sector Accounting Standards Board (IPSASB), and WB Guidelines, and for such internal control as management determines is necessary to enable the preparation of special purpose financial statements that are free from material misstatements, whether due to fraud or error.



### ***Auditor's Responsibility for the Audit of the Special Purpose Financial Statements***

Our objectives are to obtain reasonable assurance about whether the special purpose financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is high level of assurance, but is not a guaranty that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements arise from fraud and error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these special purpose financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the special purpose financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Evaluate the overall presentation, structure and content of the special purpose financial statements, including the disclosures, and whether the special purpose financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

### ***Report on Other Legal Requirements***

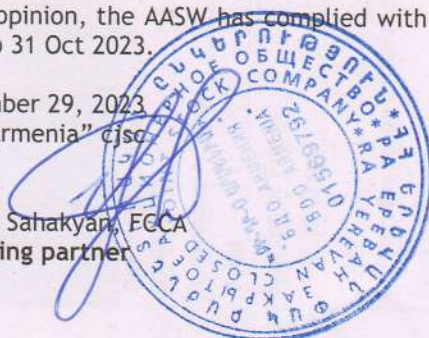
To comply with the terms of the Letter Agreement, the AASW shall insure that:

1. funds have been used in accordance with the conditions of the Letter Agreement concluded between the International Bank for Reconstruction and Development ("IBRD", "IDA", or "WB") and the "Armenian Association of Social Workers" Non-Governmental Organization, and World Bank related guidelines, with due attention to economy and efficiency, and only for the purposes for which the financing was provided;
2. supporting documents, records and accounts have been maintained to support expenditures incurred. Expenditures included in the withdrawal applications and reimbursed against are eligible for financing under the Letter Agreement; Interim Unaudited Financial Reports (IFRs) issued by Project during the Reporting period are in agreement with the underlying books of account;
3. The Designated account used have been maintained in accordance with the provision of the Letter Agreement, and World Bank related guidelines;
4. Goods and Services financed have been procured in accordance with the Letter Agreement and World Bank related guidelines.

In our opinion, the AASW has complied with the above requirements during the period from 01 Jan 2023 to 31 Oct 2023.

December 29, 2023  
"BDO Armenia" CJSC

Vahagn Sahakyan, FCCA  
Managing partner



Promoting Social Inclusion and Self-Reliant Livelihood Activities in Armenia Project

JSDF Grant No. TF0B2613  
 STATEMENT OF CASH RECEIPTS AND PAYMENTS  
 For the period from 01 Jan 2023 to 31 Oct 2023  
 (Amounts are in USD)

	Note	Actual		Planned		Variance		Budget
		For the period from January 1, 2023 to October 31, 2023	Cumulative to Date	For the period from January 1, 2023 to October 31, 2023	Cumulative to Date	For the period from January 1, 2023 to October 31, 2023	Cumulative to Date	
Opening Working Capital - 01.01.2023								
Designated Account		607,839						
Total		607,839						
Sources of Funds	8	146,878	2,700,000					
JSDF TF Grant		146,878	2,700,000					
Total								
Foreign Exchange Difference	7	-						
Uses of Funds								
CATEGORY 1 Consulting Services		130,664	423,860	130,664	423,860	-	427,150	
CATEGORY 2 Training		401,979	651,670	401,979	651,670	-	605,050	
CATEGORY 3 Goods		83,087	83,087	83,087	83,087	-	85,400	
CATEGORY 4 Sub-grants		5,180	1,194,553	5,180	1,194,553	-	1,200,000	
CATEGORY 5 Operating Costs		133,808	346,831	133,808	346,831	-	382,400	
Total		754,717	2,700,000	754,717	2,700,000	-	2,700,000	
Closing Working Capital - 31.10.2023	6	0.0	0.0					
Designated Account		0.0	0.0					
Total		0.0	0.0					

The project special purpose financial statements were signed on 29 December 2023 by the management of the Armenian Association of Social Workers NGO. The accompanying notes on pages 8-14 form an integral part of these project special purpose financial statements.

Mira Antonyan  
 Chairman

Aram Zakaryan  
 Financial Management Consultant



Promoting Social Inclusion and Self-Reliant Livelihood Activities in Armenia Project  
 JSDF Grant No. TF0B2613

STATEMENT OF USES OF FUNDS BY PROJECT ACTIVITY  
 For the period from 01 Jan 2023 to 31 Oct 2023  
 (Amounts are in USD)

Project Activities	Actual		Planned		Variance		PAD
	For the period from January 1, 2023 to October 31, 2023	Cumulative to Date	For the period from January 1, 2023 to October 31, 2023	Cumulative to Date	For the period from January 1, 2023 to October 31, 2023	Cumulative to Date	
Part 1: Development and implementation of a pilot counseling program	112,801	361,576	112,801	361,576	-	-	688,200
Part 2: Capacity Building and Entrepreneurship Support	494,518	1,875,342	494,518	1,875,342	-	-	1,607,000
Part 3: Project Management and Administration, Monitoring and Evaluation, and Knowledge Dissemination	147,398	463,081	147,398	463,081	-	-	404,800
<b>Total Project Expenditure</b>	<b>754,717</b>	<b>2,700,000</b>	<b>754,717</b>	<b>2,700,000</b>	<b>-</b>	<b>-</b>	<b>2,700,000</b>

The project special purpose financial statements were signed on 29 December 2023 by the management of the Armenian Association of Social Workers NGO. The accompanying notes on pages 8-14 form an integral part of these project special purpose financial statements.



*Mira Antonyan*  
 Mira Antonyan  
 Chairman

*Aram Zakaryan*  
 Aram Zakaryan  
 Financial Management Consultant

**Promoting Social Inclusion and Self-Reliant Livelihood Activities in Armenia Project  
JSDF Grant No. TFOB2613**

**NOTES TO THE SPECIAL PURPOSE FINANCIAL STATEMENTS  
For the period from 01 Jan 2023 to 31 Oct 2023**

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**1. General information**

**1.1. The Project financing**

According to Letter Agreement signed on 6 May 2020 between the Armenian Association of Social Workers NGO and International Bank for Reconstruction and Development/International Development Association ("IBRD", "IDA", or "WB") acting as administrator of grant funds provided by Japan under the Japan Social Development Fund ("JSDF"), IBRD provided Grant Number No. TFOB2613 in the amount of 2,700,000 United States Dollars ("USD").

The Grant was provided for implementation of "Promoting Social Inclusion and Self-Reliant Livelihood Activities in Armenia" Project ("Project").

The Closing Date is June 30, 2023.

**1.2. The Project objective**

The objective of the Project is to increase access to social assistance benefits and services and provide self-employment support for approximately 11,000 extremely vulnerable individuals in selected regions of Armenia.

The Project consists of the following parts:

**Part 1: Development and implementation of a pilot counseling program**

(a) Support the revision and improvement of methodology and operational documents required for introducing the social case management system, through inter alia:

- (i) preparation of a: (a) methodological document to define main concepts, goals, and priority areas to be addressed by the social case management intervention; and (b) manual for social workers to translate social case management methodology in a step by-step process.
- (ii) provision of revised screening tools for social workers to assess households' In Process vulnerabilities, including development of a management information system (MIS) to track and monitor the family progress and effective access of beneficiaries to social assistance and exposure to employment programs.
- (iii) preparation of revised referral protocols with key service providers that will describe formal agreements on preferential access for referred beneficiaries and on all aspects needed for the development of MIS, including inter alia, arrangements for interoperability among providers' own informational systems, protocols for data collection, entry, quality control, and cross-checking.
- (iv) design of an outreach strategy and implementation of the public campaign for social workers to identify and reach out to the poor and vulnerable households living in their communities through carrying out public relations and awareness raising activities, such as social media campaign, video materials production, townhalls and/or informational sessions targeted to the potential beneficiaries and local decision makers.

(b) Support training activities for at least 200 state and community social workers in the areas of social case management skills and the use of manuals and tools prepared under the Project.

**Part 2: Capacity building and entrepreneurship support.**

(a) Support: business management skills training and coaching for selected Beneficiaries and state or community social workers; trade fair exhibitions and networking events to promote new business opportunities; and development of a manual for provision of Sub-grants.

(b) Self-employment support and access to social services, including support for capacity building activities to selected Beneficiaries, all through the provision of Sub-grants.



Promoting Social Inclusion and Self-Reliant Livelihood Activities in Armenia Project  
JSDf Grant No. TF0B2613

NOTES TO THE SPECIAL PURPOSE FINANCIAL STATEMENTS  
For the period from 01 Jan 2023 to 31 Oct 2023

Part 3: Project management and administration, monitoring and evaluation (M&E), and knowledge dissemination

Support: (a) Project management and coordination; (b) monitoring and evaluation (M&E) activities, including setting-up of a management information system for M&E, beneficiary assessment, social workers' evaluation, and baseline and final evaluation study; and (c) knowledge dissemination activities under the Project.

1.3. *The Project Budget and Financing*

The Project is financed 100%, inclusive of taxes, by the JSDf Grant No. TF0B2613.

Category	JSDf Grant No. TF0B2613
	USD
(1) Consulting Services	427,150
(2) Training	605,050
(3) Goods	85,400
(4) Sub-grants	1,200,000
(5) Operating Costs	382,400
<i>Total amount</i>	<i>2,700,000</i>

1.4. *Project Implementation*

The Project is implemented by the Armenian Association of Social Workers (AASW). The AASW is a professional structure which unites social workers and combines the existing scientific and practical potential in the field. AASW considers its priority task to promote the formation of a welfare state in Armenia through the development of professional social services.

The AASW registered address is: 64 K. Ulnetsu Street, Yerevan, 0037, Republic of Armenia.

Promoting Social Inclusion and Self-Reliant Livelihood Activities in Armenia Project  
JSDF Grant No. TFOB2613  
NOTES TO THE SPECIAL PURPOSE FINANCIAL STATEMENTS  
For the period from 01 Jan 2023 to 31 Oct 2023

2. Summary of significant accounting policies

2.1. Preparation and presentation of financial statements

The special purpose financial statements are prepared in accordance with the International Public Sector Accounting Standard: *Financial Reporting Under the Cash Basis of Accounting* (IPSAS-Cash Basis), issued by the International Public Sector Accounting Standards Board (IPSASB), and presented in accordance with Financial Management Manual for World Bank Financed Investment Operations (March 2010): RM 3 - Financial Reporting and Auditing.

2.2 Cash basis of accounting

The special purpose financial statements are presented using the cash basis of accounting. Cash basis means a basis of accounting under which transactions and other events are recognized only when cash or its equivalent is received or paid. Financial statements prepared under the cash basis provide information about the sources of cash raised during the period, the purpose for which cash was used and the cash balances at the reporting date.

2.3 Reporting currency

The Project financial statements are presented in United States Dollars (USD).

2.4 Foreign currency transactions

Foreign currency is a currency other than the reporting currency of the Project. Project accounts are maintained in USD and Armenian Drams (AMD). Transactions in foreign currencies are translated to presentation currency at exchange rates at the dates of these transactions.

2.5. Taxes

Taxes are paid in accordance with the tax regulations of the Republic of Armenia.

2.5. Budget

Annual budgets for funding and expenditures are based on approved budget of the project agreement. Expenditure budget is created based on actual accumulated expenditures for the last period plus the updated procurement plans for the period.

Promoting Social Inclusion and Self-Reliant Livelihood Activities in Armenia Project  
 JSDF Grant No. TF0B2613  
 NOTES TO THE SPECIAL PURPOSE FINANCIAL STATEMENTS  
 For the period from 01 Jan 2023 to 31 Oct 2023

3. Summary of Summary Reports and SOEs

In USD

W/A	Expenditure categories						Total
	Withdrawal application value date	(1) Consulting Services	(2) Training	(3) Goods	(4) Sub-grants	(5) Operating Costs	
14-ADDA	12-Jun-2023	6,422	36,107		27,376	19,387	89,292
15-ADDA	12-Jun-2023	15,318	47,804		18,133	21,614	102,869
16-ADDA	14-Jun-2023		9,813		3,061	4,362	17,236
17-ADDA	12-Jun-2023						146,878
18-ADDA	05-Oct-2023	24,217	44,679	7,011	4,562	25,752	106,221
19-ADDA	05-Oct-2023	16,772	104,701		510	34,648	156,631
20-ADDA	17-Oct-2023	80,760	233,749	76,076		69,044	459,629
21-ADDA	23-Oct-2023	15,000					15,000
Total		158,489	476,853	83,087	53,641	174,808	1,093,756

4. Statement of Designated Account

Bank account number 1570065283170100  
 Bank Ameribank CJSC  
 Bank location Armenia, 0010, Yerevan Vazgen Sargsyan St., 2 Building, 1st Floor  
 Currency USD

	JSDF Grant No. TF0B2613	
	Year ended 31-Dec-2022	For the period from January 1, 2023 to October 31, 2023
	USD	USD
1. Opening balance	277,024	607,839
2. Add: opening discrepancy		
3. JSDF TF Grant advance/replenishment	2,032,207	146,878
4. Less: Refund to JSDF TF Grant From DA		
5. Present outstanding amount advanced to DA	2,309,231	754,717
6. DA closing balance	607,839	-
7. Add: Amount of eligible expenditures paid	1,701,392	754,717
8. Less: interest earned (if credited to DA)	-	-
9. Total advance accounted for	2,309,231	754,717
10. Closing discrepancy (5)-(9) to be explained	-	-

Promoting Social Inclusion and Self-Reliant Livelihood Activities in Armenia Project  
 JSDF Grant No. TFOB2613  
 NOTES TO THE SPECIAL PURPOSE FINANCIAL STATEMENTS  
 For the period from 01 Jan 2023 to 31 Oct 2023

5. Statement of financial position

The Statement of financial position discloses assets, liabilities, and net assets of the Project as at reporting date. This statement is prepared on an accrual basis that is transactions are recognized when they occur (and not only when cash is received or paid).

	Note	For the period from January 1, 2023, to October 31, 2023 USD	Year ended December 31, 2022 USD
<b>ASSETS</b>			
Cash	6	-	607,839
Prepayments			
<b>Total assets</b>		<b>-</b>	<b>607,839</b>
<b>LIABILITIES</b>			
Payables		-	-
<b>Total liabilities</b>		<b>-</b>	<b>-</b>
<b>NET ASSETS</b>			
Cumulative income	8	2,700,000	2,553,122
JSDF Grant No. TFOB2613		2,700,000	2,553,122
<b>Cumulative expenses</b>		<b>2,700,000</b>	<b>1,945,283</b>
Project expenses	7	2,700,000	1,945,283
Foreign exchange gain/(loss)		-	-
<b>Total net assets</b>		<b>-</b>	<b>607,839</b>

6. Cash and cash equivalents

	Account held at	Underlying Currency	For the period from January 1, 2023, to October 31, 2023 USD	Year ended December 31, 2022 USD
Designated account JSDF Grant No TFOB2313	Ameriabank	USD	-	607,839
Local Account	Ameriabank	AMD	-	-
<b>Total</b>			<b>-</b>	<b>607,839</b>

Promoting Social Inclusion and Self-Reliant Livelihood Activities in Armenia Project  
 JSDF Grant No. TF0B2613  
 NOTES TO THE SPECIAL PURPOSE FINANCIAL STATEMENTS  
 For the period from 01 Jan 2023 to 31 Oct 2023

7. Project Expenditure budget execution

Category	Cumulative Expenditures as at 31 October 2023	Total budget	Execution
	USD	USD	%
(1) Consulting Services	423,860	427,150	99%
(2) Training	651,670	605,050	108%
(3) Goods	83,087	85,400	97%
(4) Sub-grants	1,194,553	1,200,000	100%
(5) Operating Costs	346,830	382,400	91%
<b>Total</b>	<b>2,700,000</b>	<b>2,700,000</b>	<b>100%</b>

The project fully achieved its objectives. The PDO for the project contains of two parts:

- Objective 1: increase access to social assistance benefits and services for extremely vulnerable individuals in selected regions in Armenia, and
- Objective 2: provide self-employment support for extremely vulnerable individuals in selected regions in Armenia.

Both objectives have been achieved, with all PDIs surpassed and no shortcomings in the achievement of the PDO under the original timeframe and original dates for achieving all targets. The PDO itself refers to 11,000 beneficiaries (11,683 actual at closing), which is a total for the interventions under both objectives.

PROJECT MAJOR ACCOMPLISHMENTS

COMPONENT 1: Development and Implementation of a pilot program

COMPONENT 2: Capacity building and entrepreneurship support

COMPONENT 3: Project Management and administration, monitoring, and evaluation (M&E) and knowledge dissemination

8. Financing JSDF Grant No. TF0B2613

	For the period from January 1, 2023, to October 31, 2023 USD	Cumulative as at 31 October 2023 USD
Advances/ (advance recovery)	146,878	946,878
SOE and Summary Report		1,753,122
<b>Total</b>	<b>146,878</b>	<b>2,700,000</b>
Total financing budget		2,700,000
Percentage of finance provided as at 31 October 2023		100%

9. Litigations

There were no legal cases brought against the Project as at reporting date or as at date of signing this financial statement.

Promoting Social Inclusion and Self-Reliant Livelihood Activities in Armenia Project  
 JSDF Grant No. TFOB2613  
 NOTES TO THE SPECIAL PURPOSE FINANCIAL STATEMENTS  
 For the period from 01 Jan 2023 to 31 Oct 2023

ANNEX 1. RECONCILIATION BETWEEN THE AMOUNTS SUBMITTED BY THE AASW AND DISBURSED  
 BY THE WORLD BANK  
 For the period from 01 Jan 2023 to 31 Oct 2023 (Amounts are in USD)

Expenditure Category	Transfer No	Project	WB	Difference
Advances/advance recovery	17-ADA	146,878	146,878	-
CATEGORY 1 Consulting Services	14-ADDA	6,422	6,422	-
	15-ADDA	15,318	15,318	-
	16-ADDA	-	-	-
	18-ADDA	24,217	24,217	-
	19-ADDA	16,772	16,772	-
	20-ADDA	80,760	80,760	-
	21-ADDA	15,000	15,000	-
Total Category 1		158,489	158,489	-
CATEGORY 2 Training	14-ADDA	36,107	36,107	-
	15-ADDA	47,804	47,804	-
	16-ADDA	9,813	9,813	-
	18-ADDA	44,679	44,679	-
	19-ADDA	104,701	104,701	-
	20-ADDA	233,749	233,749	-
	21-ADDA	-	-	-
Total Category 2		476,853	476,853	-
CATEGORY 3 Goods	14-ADDA	-	-	-
	15-ADDA	-	-	-
	16-ADDA	-	-	-
	18-ADDA	7,011	7,011	-
	19-ADDA	-	-	-
	20-ADDA	76,076	76,076	-
	21-ADDA	-	-	-
Total Category 3		83,087	83,087	-
CATEGORY 4 Sub-Grants	14-ADDA	27,376	27,376	-
	15-ADDA	18,133	18,133	-
	16-ADDA	3,061	3,061	-
	18-ADDA	4,562	4,562	-
	19-ADDA	510	510	-
	20-ADDA	-	-	-
	21-ADDA	-	-	-
Total Category 4		53,641	53,641	-
CATEGORY 5 Operating Costs	14-ADDA	19,387	19,387	-
	15-ADDA	21,614	21,614	-
	16-ADDA	4,362	4,362	-
	18-ADDA	25,752	25,752	-
	19-ADDA	34,648	34,648	-
	20-ADDA	69,044	69,044	-
	21-ADDA	-	-	-
Total Category 5		174,808	174,808	-
Grand Total		1,093,756	1,093,756	-